

Hospital	City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data		
Wing Memorial Hospital and Medical Centers	Palmer	Hampden	Nonteaching	09 / 30	9		
Financial Performance Indicators	FY02	FY03	FY04	FY05	FY06 Q3	MA Industry Median FY06 Q3	NorthEast US Median FY04 [2]
<b>Profitability</b>							
Operating Margin	0.61%	1.12%	-2.26%	-0.50%	-5.42%	1.43%	not available
Non-Operating Margin	0.00%	0.25%	0.86%	2.22%	1.63%	1.30%	not available
Total Margin	0.61%	1.37%	-1.40%	1.72%	-3.79%	3.17%	2.08%
Operating Surplus (Loss)	\$249,103	\$488,038	(\$1,061,198)	(\$263,498)	(\$2,207,353)	---	---
Total Surplus (Loss)	\$249,103	\$595,489	(\$657,905)	\$909,210	(\$1,544,332)	---	---
<b>Liquidity</b>							
Current Ratio	2.11	1.93	2.22	3.46	2.60	1.48	1.68
Days in Accounts Receivable	64.07	76.28	67.72	58.98	51.69	39.39	49.17
Average Payment Period	53.34	71.94	68.42	35.08	40.51	47.71	63.4
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total) [3]	10.26	3.67	2.22	4.79	---	---	3.11
Cashflow to Total Debt [4]	26.53%	27.95%			---	---	16.38%
Equity Financing	77.91%	75.31%	76.61%	84.87%	80.39%	40.35%	47.45%
<b>Other</b>							
Total Net Assets	\$23,823,672	\$26,753,908	\$29,606,545	\$31,294,456	\$29,824,825	---	---
Assets Whose Use is Limited	\$1,526,697	\$1,513,601	\$1,573,733	\$1,935,736	\$1,896,582	---	---
Net Patient Service Revenue [5]	\$40,150,312	\$42,563,513	\$45,678,899	\$50,780,729	\$39,231,847	---	---

### FY06 Q3 Filing based on hospital's UNAUDITED internal financial statements.

Data Sources: FY02 - FY06 Q3 data drawn from DHCFP quarterly and annual filings.

CAVEATS: FY02 data is unaudited but reviewed by the Division for consistency with the Audited Financial Statements. FY03-FY05 annual data is reconciled to Audited Financial Statements for most hospitals. DHCFP filings may not reflect all of the financial resources available to the hospital -- for example, resources available through associations with foundations or parents/affiliates. Financial information must be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.

Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

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#### Notes:

[1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.

[2] NE US Median data from The "2006 Almanac of Hospital Financial & Operating Indicators." The Center for Healthcare Industry Performance Studies (CHIPS)/St. Anthony/Medicode INGENIX.

[3] Blank values indicate a facility with no current long term debt in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[4] Blank values indicate a facility with no long term debt net of current portion in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[5] Net Patient Service Revenue includes Premium Revenue.